

**OPINION
51-182**

January 22, 1951 (OPINION)

TAXATION

RE: House Trailers

Your letter re taxation of house trailers of the 19th inst. has been referred to my desk.

You will note that section 39-0446 N.D.R.C. refers in terms only to motor vehicles. A motor vehicle is a self-propelled vehicle - that is, it moves along a highway under its own motive power. A house trailer therefore is not a motor vehicle. It is either personal or real property and taxable as such. To be assessed, it must be assessed by the assessor in the township or assessment district wherein it is located on April 1st of the assessment year. If it is on wheels so as to be readily movable, it is personal property. If it is affixed to the soil so as to become a fixture, it is part of the land. If on a farm, it is exempt as are all other farm buildings.

The registration and license fee is for the privilege of use of the highway. If the trailer is permanently located and is not used on the highway, it is exempt from registration, but is subject to taxation as any other property so long as it remains personal property. If affixed to the land of a farm, it is exempt as above stated. If it is affixed to the soil in a village or city it is assessable as any other building.

We are in accord with the statement you quote from 60 C.J.S. 111 to the effect that, if the primary use of the trailer is to facilitate the primary function of a motor vehicle of transporting persons and things after being attached to the motor vehicle for that purpose, it may be regarded as becoming a part of the motor vehicle. But in such case it might be subject to the provisions relating to the licensing of truck trailers. However, if it retains its primary character as a dwelling, it is subject to taxation as above stated.

If you have the Report of the Attorney General for July 1, 1946 to June 30, 1948, kindly refer to the opinion found therein on page 188.

ELMO T. CHRISTIANSON

Attorney General